

## ABSTRACT OF THE DISCLOSURE

There is provided an inexpensive light emitting device and an electronic instrument using the same. In this invention, photolithography steps relating to manufacture of a transistor are reduced, so that the yield of the light emitting device is improved and the manufacturing period thereof is shortened. A feature is that a gate electrode is formed of conductive films of plural layers, and by using the selection ratio of those at the time of etching, the concentration of an impurity region formed in an active layer is adjusted.